

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION**

UNITED STATES OF AMERICA, )  
Petitioner, )  
v. ) MISC. ACTION NO. 4:12-mc-05  
TERRY L. MCCOLLUM, ) Judge Schell/Magistrate Judge Bush  
Respondent. )

**AMENDED MEMORANDUM ORDER ADOPTING REPORT AND  
RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on to be considered the Petitioner United States of America's "Motion to Amend Memorandum Order Compelling Compliance With IRS Summons" at issue herein to change the appearance date for compliance and to allow for substituted service, and the court having considered the Motion [de #18] finds it is meritorious and it is GRANTED. It is, therefore, the finding of this court as follows:

This matter was referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On June 7, 2012, the amended report of the Magistrate Judge was entered containing proposed findings of fact and recommendation that Respondent be required to fully comply with the summons issued to him and appear at the offices of the Internal Revenue Service as directed.

There being no objections by Respondent to the amended report and recommendation, the court is of the opinion that the findings and conclusions of the Magistrate Judge are correct. Therefore, the court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this court.

Therefore, Respondent **TERRY L. MCCOLLUM** is **ORDERED** and **DIRECTED** to fully comply with the summons issued so that the IRS can conduct its investigation into the tax liability of Terry L. McCollum for calendar years 2004, 2005, 2006, 2008, and 2009. Respondent is directed to appear on **Monday, November 5, 2012, at 10:00 a.m. at the offices of the Internal Revenue Service, 5450 Stratum Drive, Suite 150, Fort Worth, Texas 76137**, to meet with IRS Revenue Officer LaDusta Stillwell or her designated agent, to comply with the summons, and to produce the records and testimony described in the summons.

Furthermore, the Petitioner's motion for substituted service upon Respondent Terry L. McCollum is granted, and a copy of this Order may be served by Petitioner upon Respondent by use of Federal Express to deliver this Order to the front door at the Respondent's last known personal residence, being 2213 Independence Dr., Odessa, Texas 79762. Petitioner shall file with the court proof of delivery by Federal Express to said address which delivery shall constitute proper service of this Amended Memorandum Order upon Respondent in this case.

**SIGNED this the 9th day of October, 2012.**



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RICHARD A. SCELL  
UNITED STATES DISTRICT JUDGE